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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

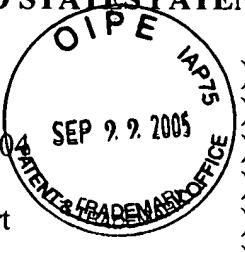
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Inventors: Gary L. Shubert

Title: CONVERTIBLE ENCLOSURE
FOR SPAS

Attorney Docket No.: 7319.3002.001

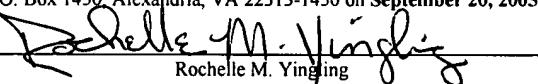


Examiner: Robert M. Fetsuga

Group Art Unit: 3751

CERTIFICATE OF MAILING

I hereby certify that this correspondence is being deposited with the United States Postal Service as first class mail with sufficient postage in an envelope addressed to Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450 on September 20, 2005.


Rochelle M. Yingling

Mail Stop AMENDMENT

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

RESPONSE

Dear Sir:

Introductory Comments:

The following amendment and remarks are being filed in response to the non-final Office Action mailed August 8, 2005. The allowance of Claims 1-15 and conditional allowance of Claims 18-21 is noted and appreciated.